SENATE TAXATION

EXHIBIT NO 10

DATE 4.17.09

BILL MO SR 36

April 16, 2009

Chairman Essman and Members Senate Taxation Committee Montana Senate State Capitol Building Helena, Montana 59625

RE: Confirmation of Revenue Department Director Dan Bucks

Chairman Essman and Committee Members:

I would like to convey my personal support for the confirmation of Dan Bucks as Director of the Montana Department of Revenue. As an experienced business and finance professional, I know the importance of having skilled and experienced managers in place. At times like these in particular, we need to attract and retain highly qualified professionals in key public administration positions. There can be no question about the qualifications of Dan Bucks to serve as Director of the Montana Department of Revenue. He brings unparalleled experience in tax policy, administrative skills, and knowledge about the workings of the Department of Revenue. Moreover, Director Bucks is a nationally recognized tax expert, with 17 years of experience as the Executive Director of the Multistate Tax Commission.

Beyond his qualifications and expertise, we can look to Director Bucks' results for the people of Montana. Under his leadership, the Department has simplified tax forms, dramatically expanded electronic filings, and increased tax compliance, particularly for out-of-state taxpayers. The result is a more transparent, efficient, and fair administration of Montana's tax system. No one likes paying taxes, but we all benefit when everyone pays their fair share.

Please do the right thing for Montana, and support the confirmation of Dan Bucks as Director of the Montana Department of Revenue.

Sincerely yours,

Mark Semmens

Great Falls, Montana